App. F. IX-4

Previous References
Hyd 46-35-7

1935
(Hyd)

File No. 46-35
Serial Nos 35-36

Later References
Hyd 70-46 (1, 2, 9, 10)

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for August 1936

SUBJECT.

Exemption of certain motor vehicles from payment of tolls at municipal toll gates.

NOP 69(82-93)22-4-36 Wcm Dept.

Issues instructions in matter

M Hyderabad
17/8/36

Serial No.

Tax. The question is what the Municipalities have to do when a vehicle passes the toll gate & vehicle has not paid the vehicle tax. In a memorandum that was issued for the guidance of Municipal authorities, it was stated that the Motor Vehicles exempt from tolls should display correct licenses. This has led to the interpretation that where such licenses are not displayed tolls may be levied by the Municipalities. This however does not seem to be correct according to the Regn. According to Sch. II A Vehicles liable to Vehicle tax "shall be exempted from all municipal tolls." According to Sec. 31, No municipality shall levy toll on motor vehicles exempted from such tolls under the Regulations or under rules thereunder. It is therefore clear that even where the vehicles have no licenses tolls can not be levied on them by Municipalities

WD 03594—GPB—30,000—13-7-35

4385/935
P

File No. 46 of 193 5

General and Revenue Secretariat

This may be noted to all concerned

The DC Hqs may be advised accordingly

Finish Member
Secy
Govt Secy

JAK
29/1/36
JAK
31/1

GENERAL SECTION
29 JAN. 1936
7-55

OFFICE OF THE
FIRST ASSEMBLY
31 JAN. 1936
No. 5-3-81

Returned
AIS Mk

Necessary orders asap

3/2

3/2

Draft JAK 7/2

In this regard to para 3 of item
in the agenda it seems necessary
to examine the question further
in its legal aspects. The letter will
therefore be issued in reply
to the other two points raised.
In this regard to the print, it is
intimated that a separate
communication will follow.

Serial No.

Under sec 31 of the Road Traffic and Taxes Regulation, a municipal Council is prohibited from levying a tax on motor vehicles or a toll on such motor vehicles as are exempted from payment of municipal tolls under this Regulation or the rules made thereunder. The word "tax" seems to be used here not in the sense in which it is defined either in the Road Traffic Regulation or in the Municipal Regulations. "Tax" as defined in the Road Traffic Regn. is a tax, cess or fee imposed under that Regulation or rules thereunder, while the word ~~defined, does not~~ as defined in the M' Regulations ~~does~~ includes tolls etc leviable under those Regulations. If the word 'tax' in sec 31 is interpreted as defined in the Road Traffic Regulation, the result would be absurd, because what sec 31 would then prohibit is a municipal Council levying the taxes imposed under sec 8 of the Road Traffic Regulation !! If however the word is interpreted in accordance with the definition in the M' Regns, it would mean ~~that~~ an absolute prohibition even in the matter of tolls, and consequently the latter portion of sec 31 would be inconsistent with the earlier.

NOTE.—Contn. Sheet.

WD 03591—GPB—30,000—13-7-35

I think therefore that the word "tax" in this section has to be interpreted so as to include all taxes which a M[L] C[L] can under the M[L] Regns levy on motor vehicles except a toll.

Now as regards tolls, Sec 31 contemplates two classes of motor vehicles, namely, (1) those vehicles which are exempted from payment of M[L] tolls under the Road Traffic Regn or the rules made thereunder and (2) those vehicles which are not so exempted. In regard to the latter, the power of a M[L] C[L] to levy toll, of course under the M[L] Regn, is not in any way affected by Sec 31. It can therefore levy tolls on motor vehicles not exempted from payment of M[L] tolls under the Road Traffic Regn or the rules made thereunder. I do not think there are any rules made ~~which~~ granting ~~reserving~~ exemption from M[L] tolls and it is doubtful if such rules can be made under the Road Traffic Regn. The only exemption from payment of M[L] tolls generally which the Regulation contemplates is under Sec 20 + Schedule II D and also Schedule II A.

Serial No.

to exemption from Mc tolls must have current licenses.

The question for consideration now is, what is to be done with regard to vehicles, which have not paid taxes at the beginning of each quarter or half year. during the 1st first seven days of the grace period. Under sect. 31 a rule may perhaps be made exempting such vehicles from Mc tolls during the period. According to the Law as it stands. the taxes are to be paid ~~before~~ for the quarter or half year. before use is made of the road. Govt have only given a concession and advised the public that in the first 7 days of the grace no prosecutions will be launched. It does not follow therefore that all privileges consequent on the payment of the tax should be extended. If they would like privileges. it is open to motor owners to pay the taxes in time. If failed

WD 03591—GPB—30,000—18-7-35

4365

File N of 193 General and Revenue Secretariat

a note of caution in making this person clear will be issued

First Members
Travancore
Govt Secretary

H.P.
20/3/36

GENERAL SECRETARIAT
20 MAR. 1936
6.41

Orders may issue stating that tolls can levy tolls on vehicles without current licenses. Notification as above may also issue. Orders should reach baggage may
seems to be also required to all authorising officers in charge of toll gates to detain cars & vehicles which have not taken quarterly or half yearly licenses pending the arrival of a policeman. It is possible however that this may lead to trouble. The officers should at least report the number and other details of such vehicle to the nearest police station for booking a case under the Travancore Traffic Regulation

2 7 MAR. 1936
No. 6989

Inc
27/3/36

Tolls can be levied by one
M/s on vehicles without current licence
As the exemption is due to the
payment of the Car Vehicle Tax,
no question of grace period
persons arises in respect of tolls. If he want
exemption, the owner must pay the Tax
& obtain exemption The Vehicle

4385 P&S 38

No. GL-1161/35
Encl. 2

OFFICE OF THE DISTRICT MAGISTRATE,
MYSORE DISTRICT,

Dated, Mysore 13th January *1936.*

Legis 46-35-35

From

B.T. Kesavaiengar, Esq., B.A.,
Deputy Commissioner &
District Magistrate,
Mysore District, Mysore.

GENERAL SECTT.
16 JAN. 1936

To

Venkatesa Iyengar, Esq., M.A.,
General *Secretary to the Government of Mysore,*
Bangalore.

Sir,

In forwarding herewith copies of letters Nos. R.T. 548 and 551 dated 4th January 1936 from the President, City Municipal Council, Mysore, in the matter of issue of licenses and exemption certificates in respect of Motor Vehicles belonging to the Municipality and those maintained by the officers of the Municipality and by the Municipal Councillors who were hitherto entitled to free licenses under the City Municipal Regulation and the Bye-laws framed thereunder, I have the honor to state that as per Sec.25 of the Mysore Road Taxes Rules, Motor vehicles belonging to local bodies and used exclusively for their work or for public purposes are exempt from taxes. So far as the exemption in respect of motor vehicles belonging to the Municipality and used for the work of the Municipality, free licenses will have to be issued as per rules, but the grant of such exemption so as to operate throughout the State would be one which seems to be beyond the needs of the case and not enjoyed by the local body concerned previously. The expediency of limiting such exemptions to the local areas concerned is a matter for consideration and orders.

As regards the exemption claimed in respect of the vehicles used by the Municipal Officers and Councillors entitled to such exemptions under Municipal Regulation, if granted, would have to be limited to the Municipal area alone

and

and in case such vehicles are taken outside the Municipal limits they would be liable for prosecution for non-payment of the vehicle tax as they are not entitled to exemption under the Rules framed under the Mysore Road Traffic and Taxes Regulation.

According to the provisions of Sec.32 of Road Traffic Regulation, all taxes, fees etc., collected under the Regulation will be credited to the Road Fund out of which the Government would have to pay to each Municipal Council a sum representing the average annual income of each such Municipality from Vehicle Tax - the vehicle tax payable on vehicles owned by the local authority or by its employees in respect of which exemptions were granted by the local authorities will also be taken into consideration in determining the amount payable to the local authority. This would seem to indicate that vehicle tax has to be recovered in every case in which specific exemption is not granted under the rules.

In the circumstances referred to above, suitable instructions may kindly be issued in the matter of granting exemption licenses for the private motor vehicles belonging to the Officers and Councillors of the Mysore City Municipality, and the extent to which grant of licenses to vehicles belonging to local bodies used solely for public purposes and not for profit may be limited.

2. As regards the levy of tolls on Motor Vehicles by Municipalities, Section 31 of the Road Traffic Regulation lays down that no Municipal Council shall levy a tax on motor vehicles or a toll on such motor vehicles as are exempted from payment of Municipal tolls under this Regulation or the rules made thereunder. In cases where the owners of such vehicles do not pay vehicle tax and obtain proper

proper licenses, the concerned Municipality has only to report the matter to the proper authorities for prosecution of the defaulting owners of the vehicles under the Rules and not levy a Municipal toll. As per Government Order No.P. 4101 dated 26th December 1935, no motor vehicle should be used on any public road unless the taxes have been paid and a license obtained and failure to pay the tax is an offence ~~liable~~ punishable under the Regulation. The proper procedure to be adopted by a Municipality in case the owner of a vehicle uses a private motor car or cycle without a permit is to intimate the fact to the proper authorities for prosecuting him and not levy a Municipal toll, as the amounts so levied goes to the funds of the Municipality concerned to which it is not entitled. Such sums will have to be credited to State Funds as all Taxes, Tolls and fees paid under the Regulation will have to be credited to the Road Fund out of which the Government will pay to the Municipality proportionate compensation for loss of Municipal revenue from this source to the Municipality concerned. I request that the position may be made clear and necessary instructions issued in the matter to the Municipalities in the State levying tolls.

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER &
DISTRICT MAGISTRATE,
Mysore District.

A.N./NRS.

Letter No.R.T.548 dated 4th January 1936, from the President, City Municipal Council, Mysore, to the District Magistrate,Mysore.

=====

The Road Traffic and Taxes Regulation - Levy of tolls on Motor cars and Busses.

=====

I have the honor to state that according to the Road Traffic and Taxes Regulation which has come into operation since 1-1-1936 no vehicle tax is being recovered by this Municipality on motor vehicles from that date as the authority for levying the said tax and issuing licenses or permits in that connection is vested in you. It is understood that the licenses in question have not yet been obtained by the owners of motor vehicles (including Bus Services) with the result that the Municipality with whom the right to collect toll still vests is put to the necessity of recovering tolls from them while entering the Mysore City limits, in the absenc of any instructions to the contrary or of licenses or permits for having paid the vehicle tax being produced for exemption being allowed.

2. Since numerous representations are being received every day here by the owners of motor vehicles for exempting their vehicles from tolls, I request that arrangements may kindly be made for the immediate issue of the licenses in question. If it is desired that all motor vehicles should as a rule be exempted even from toll till any given date by which time all licenses will have issued, I may also be kindly intimated of the same together with the provision or authority under which it could be done.

"Copy"

Deputy Commissioner &
District Magistrate,

Mysore District.

A.N.

Letter No.R.T.551 dated 4th January 1936, from the President, City Municipal Council,Mysore, to the District Magistrate,Mysore.

=====

I have the honor to state that with the coming into operation of the Road Traffic and Taxes Regulation from 1-1-1936, this Municipality has discontinued the levy of vehicle tax on motor vehicles from that date and has also ceased to issue licenses. Under the City Municipalities Regulation and the Bye-laws framed thereunder motor vehicles belonging to the Municipality, and those maintained by the officers of the Municipality and by the Municipal Councillors were being issued free licenses. Now that the levy of vehicle tax on motor vehicles is transferred to your control and para 14 (iii) of the communique issued with Government Notification No.P.4101/Legis.46-35 dated 26-12-35 makes it obligatory that "vehicles exempt from taxes should obtain from licensing officers a license exempting them from the tax which should also be carried on the vehicle", I request you to be so good as to cause free licenses to be issued in respect of the motor vehicles that were entitled to free licenses from the Municipality so far, under the Municipal Regulation and the bye-laws thereunder.

In this connection kind reference is also invited to Section 32 of the Road Traffic and Taxes Regulation under which such exemptions are also taken into consideration when the amount payable to the Municipality out of the collections made is determined.

The favour of an immediate reply is requested in the matter. On hearing from you the detailed list of the vehicles for which free licenses are to be issued will be sent.

=====

"Copy"

Deputy Commissioner &
District Magistrate,
Mysore District.

A.N.

DRAFT.

No. P5860.

Bangalore,
15th February 1936.
3-3.

To

The District Magistrate,
Mysore District,
Mysore.

Sir,

With reference to your letter No. G2-1161/35 dated 31st January 1936 re: certain exemption of motor vehicles from taxes, I am directed to state as follows:-

(1) The Government are not in favour of limiting the exemptions granted to the motor vehicles of Local Bodies to the area of such local bodies only.

(2) Reference is invited to Rule No. 25 of the Motor Vehicles Taxation Rules, which specifies the exemption from taxes granted under the Regulation. No exemptions other than those specified therein are allowed. The cars of the Municipal officers and Councillors are not exempt from taxes.

(3) As regards the procedure to be adopted when a vehicle which has not paid the vehicle tax passes a municipal toll-gate, I am to state that according to Schedule II-A of the Road Traffic and Taxes Regulation, vehicles liable to

municipal

will follow

P.T.O.

Haswell
SdR
Gen'l

Legis 46-35-36

DRAFT.

a

No. P 6982 93 Bangalore,

9th April 1936

22

MEMORANDUM.

In continuation of the Memorandum of instructions issued with Govt order No. P. 3318/ Legis. 46-35-7 dated 18th/19th November 1935 regarding exemption of certain motor vehicle from payment of tolls at Municipal toll-gates the following ~~Memorandum explaining~~ instructions are related to some of the points ~~is~~ contained herein are issued for general information and guidance of Municipalities:-

1. The exemption from municipal toll in respect of motor vehicles referred to in para (2) of the said Memorandum is dependent on the payment of taxes. Tolls therefore, can be levied by Municipalities on all such motor vehicles as do not carry current licenses as prescribed by Government from time to time. In enforcing this, the municipalities concerned should ~~issue necessary instructions to~~ ensure that vehicles which carry current licenses are not ~~unnecessarily~~ stopped or detained.

2. When any motor vehicle arrives at a toll-gate without a current license, the Municipalities concerned will, in addition to collecting tolls, arrange to have the registered number of the vehicle, the name and address of the person in charge of the vehicle noted and reported to the nearest Police Station for taking necessary action for recovery of taxes due.

14/4